



Factors Affecting Preparation and Implementation of Annual Procurement Planning in Parastatal Organisations a Case of Tanesco Zone of Geita

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Abstract: Procurement plan is a document of identified and consolidated requirements and determined timeframes usually an annum for their procurement with the aim of having them as and when they are required for effective execution of an organization. A number of factors may hinder the preparation and implementation of the Procurement Plan in this study termed as Annual Procurement Plan. The Objective of the Study was to assess factors that affect the preparation and implementation of annual procurement plan at TANESCO, Zone of Geita. Purposive sampling technique was employed. Representative sample for the study came from four departments namely, Procurement Management Unit, Finance, Transmission and Distribution. Data was collected using Interview guide and analyzed qualitatively and quantitatively by Thematic and SPSS software respectively. Total number of 36 respondents was selected and interviewed. This study has shown that 62.5% from finance department admitted not to have experienced the use of Budget forecasts in the preparation of annual Procurement Plan. Forty percent of the age category between 45 - 54 years of age seemed to have skills about Annual Procurement Plan. The study has shown that there is a support from Top Management Procurement and Finance Departments as compared to the other departments in terms of allowances. There is less involvement of user departments in the preparation of Annual Procurement Plan and males than females use Information Communication Technology. Top Management TANESCO and other Parastatal Organizations should support use Budget Forecasts and involve all staff in the preparation of Annual Procurement.

Keywords: Annual Procurement Plan, Budget Forecast, ICT, Parastatal Organizations, Skills, Knowledge

1. Introduction

This chapter covers the background of the problem, statement of the research problem and research objectives and questions. Moreover, it treats the significance, limitations, scope of the research assignment and organization of the study.

1.1. Background of the Study

The main objective of annual procurement plan is to lessen poor procurement and make the government marketplace more attractive and transparent to suppliers and service providers [3]. It is the procuring entity's indicative plan of what, how and when to procure goods, works and services in

a particular financial year. It is also referred to as a tool that facilitates early and smooth procurement process and draws businesses' early attention to procuring entity's planned procurement of the upcoming financial year. Procurement Planning is a unique discipline to be embraced by an organization for effective and efficient economic value in purchasing [11].

Public Procurement Act, 2011 CAP (49) requires each procuring entity to plan its procurements in a rational manner and in particular, to aggregate its requirements to obtain value for money and reduce procurement costs. In order to facilitate and harmonize the planning process, the Authority (PPRA) has prepared templates to be used by all procuring entities when preparing their annual plans. In the first place, it took so long

for the templates to be availed to the procuring entities.

The clock basis and government ability to deliver them can be severely crippled by a shortage of needed goods or services. Developing countries in one way or another have reformed their public procurement regulations. The reforms have not been limited to regulations only, included public procurement process, methods, procurement organizational structure, and the workforce. The reforms have been as a result of joint effort with various development partners like the World Bank, International Trade Centre and WTO varying from country to country. Nonetheless, most developing countries are facing a problem of rapid changes in public procurement requirements. The changes are impacting pressure on how the procurement function performs its internal and external processes and procedures in order to achieve its objectives. Having ineffective procurement plan resulted to loss value for money.

Therefore, the government decided to put more effort to professional bodies to support and train people on procurement matters in order to obtain value for money procurement. Also the establishment of PPRA revealed more efforts on procurement matters by conducting different seminars/workshops and journals so as to bring awareness on procurement plan process in order to achieve the intended objectives.

Owing to different efforts made by both Government and professional bodies the objectives of procurement were not obtained to 100% because still the procurement plan implementation faces some problems. Therefore, the researcher intended to explore factors affecting implementation of Annual Procurement Plan specifically in TANESCO [16].

1.2. Statement of the Problem

Factors affecting implementation of annual procurement plan start when procurement cycle process starts and as well as when procurement activities are well justified. The requirements for the procuring entities to prepare and implement annual procurement plan is mandatory in accordance with the Public Procurement Act No. 7 of 2011 and its Regulations of 2013. However, many procuring entities (PEs) do not give proper attention in implementing the Annual Procurement Plan (APP) as it deserves [16]. The author further stipulated that, properly prepared and executed Annual Procurement Plan would enable the Procuring Entities to identify early problems to the procurement cycle and look for the way to correct such problem(s).

Therefore, the symptoms of the problem were minimized by the introduction of Act No. 7 of 2011 and its regulations which helped the public sector to obtain its objectives on procurement matters as well as establishment of Public Procurement Regulatory Authority (PPRA) which also provided different seminars/workshops on procurement issues.

However, the feasibility study on implementation of Procurement in Tanzania carried out in April, 2010 under the order of Public Procurement Regulatory Authority (PPRA)

showed that the practice of procurement was still a dream to most procuring entities (PE's) despite huge efforts undertaken by the government. The reasons given being; poor infrastructures, technological differences, inadequate awareness among procurement stakeholders and insufficient policies. Most of the procuring entities still find it difficult to fit in their procurement plans within the national budget (Mbaruku, 2008).

Hence, this study concentrated on assessment of the factors affecting Preparation and implementation of annual procurement plan in TANESCO - Zone of Geita (FY 2017/2018).

1.3. Research Objectives

1.3.1. General Research Objective

To assess factors that affect the preparation and implementation of annual procurement plan at TANESCO, Zone of Geita.

1.3.2. Specific Research Objectives

- (1) To assess the extent to which TANESCO makes use of budget forecasts in preparing procurement plans.
- (2) To examine the level of skills that TANESCO staff and managers possess in preparing procurement plans.
- (3) To assess the level of management support in preparing and implementing procurement plans.
- (4) To examine the extent of user involvement in preparing procurement plan at TANESCO.
- (5) To examine the application of ICT in preparation of procurement plan at TANESCO Zone of Geita.

1.4. Research Questions

1.4.1. General Research Question

What are factors that affect the preparation and implementation of annual procurement plan at TANESCO Zone of Geita?

1.4.2. Specific Research Questions

- (1) To what extent does TANESCO make use of budget forecasts in preparing procurement plans?
- (2) What level of skills do TANESCO staff and managers possess in preparing procurement plans?
- (3) What is the level of management support in preparing and implementing procurement plans?
- (4) To what extent are users involved in preparing procurement plan at TANESCO.
- (5) Is ICT applied in preparation of procurement plan at TANESCO Zone of Geita.

1.5. Relevance of the Research

The study intended to find out the factors affecting implementation of APP as well as suggesting solutions to improve procurement plan performance. The study was of significant as follow:

The findings of this research increase knowledge and through understanding of procurement issues to all procuring entities particularly stakeholders of TANESCO. It is a belief

of the author that thorough understanding of proper implementation of Procurement Plan had left much being desired by small procuring entities.

Furthermore, this research was a vital evaluation of the government's efforts of implementing Procurement Planning in both public sectors as the government found out the strengths and weaknesses of their efforts towards procurement process. The researcher considered that the knowledge so gained would help the procurement stakeholders and the government being aware of the challenges and obstacles for proper Procurement Plan in Tanzania.

2. Research Methodology

This chapter consists of, Research Philosophy, Concept of Measurements, area of study, research design, target population, sample and sample size sampling procedures, data collection methods, Ethical Consideration, data management and analysis.

2.1. Research Philosophy

Teddle and Tashakkori (2009) derived the idea that there are different views of the world, and the processes that operate within it, is part of what is known as philosophy. Philosophy is concerned with views about how the world works and, as an academic subject, focuses, primarily, on reality, knowledge and existence. Our individual view of the world is closely linked to what we perceive as reality. On a day-to-day basis outside of your academic work, it would be unusual to think often about the way one perceives reality and the world around. Individual perception on reality affects the gained knowledge of the world and how one acts within it.

2.2. Types of Measurement

Measurement refers to the way relevant properties of these variables are to be quantified according to some accepted criteria. There are four categories of scales in existence universally at the moment. These are nominal, ordinal, interval or ratio scale which are categorized into Parametric and non-parametric. Interval parameter was used to categorize the ages, Norminal Variable like Gender was used and ratios were converted into proportions for comparisons.

2.2.1. Parametric

This refers to interval (distance between scale points have constant proportion) or ratio-scaled data. The researcher used these methods in order to measure the obtained data.

2.2.2. Non-Parametric

This refers to nominal (Categorical) and ordinal data (ranked). Under this study both nominal and ordinal scales were used to analyze data.

2.3. Data Collection Methods and Approach

Data collection refers to the gathering specific information

necessary in the research process. Research was conducted at the TANESCO Zone of Geita in order to get relevant information for the study. The researcher used unstructured questionnaires and interviews as the methods in data collection.

2.3.1. Interviews

The researcher used interview guide with open ended questions to obtain information. The targeted interviews were those from different departments related to the study due to the following reasons, as it allowed greater flexibility, high response rate due to the fact that interviewer and interviewee had no direct contact, wide coverage from both literate and illiterate people, ensured completeness of questions, and has ability to clarify questions which are not understood by respondents (Katundu, 2005).

2.3.2. Questionnaires

Questionnaires included closed and opened questions which were prepared and given to the respondents in order to collect data. The questionnaires were distributed to personnel in the targeted departments, and others to given to the top management.

Structured Questionnaire was used due to the following reasons; it has a wide coverage, guaranteed anonymity of respondents, cheap to administer to respondents scattered over a large and convenient for collecting information from a large population within a short period of time. There were some financial costs avoided, participants were free to explain their opinions simply because sometimes the researcher needed not to be present, due to the absence of the researcher the respondents gave true answers to sensitive questions especially if they were not obliged to disclose their names. It avoided interview bias due to the fact that the researcher is not in position to induce the respondent because there is no face to face interaction between them (Katundu, 2005).

2.3.3. Documentary Sources

Reviewing the Documents available such as files, minutes and reports kept at the TANESCO Zone of Geita. The documents enabled the researcher to acquire data and information required.

2.4. Types of Data

In this research both primary and secondary data were collected.

2.4.1. Primary Data

Data collected afresh and for the first time, and thus happened to be original in character [8]. Usually primary data are collected for the first time and not yet been processed.

2.4.2. Secondary Data

Data collected from secondary sources like books, journals and other reference which were previously done (Cohen and Manion, 1994).

Secondary data was either published data or unpublished data. Documentary tools such as Books, Journals, reports,

and others' academic papers were used. Other Informations were obtained from official documents such as manuals, Minutes and websites.

2.5. Sampling Techniques

Sampling is a procedure the researcher used to get the people, place or things to study [7]. This was the process of selecting people to include in the study. Judgmental or purposive sampling technique was employed. In this case the respondents were be selected based on reasonable judgment that subject(s) would provide the desired information.

2.5.1. Target Population Sample

The researcher used samples to represent the population understudy which were, procurement management unit (PMU), planning department, accounts department, together with all other departments which in one way or another are involved in preparation and implementation of procurement planning.

The sample will focus on the employees of TANESCO branches, Zone of Geita who are the right population of study from the PMU staff, planning department, accounts department, together with all other departments which in one way or another are involved in preparation and implementation of procurement planning.

2.5.2. Sample Size

Total number of 30 respondents were selected and interviewed. The Distribution will be a proportion of the respondents per section to the total number of respondents. The following was the distribution calculation for the sample;

$\% \text{ Procurement} = \text{Number of staff in the section} / \text{Total sample} * 100\%$

$= 9/36 * 100\% = 25\%$

$\% \text{ Distribution} = 5/36 * 100 = 13\%$

$\% \text{ Transmission} = 11/36 * 100\% = 31\%$

$\% \text{ Finance} = 11/36 * 100\% = 31\%$

Summarized in table 2

Table 1. Sample size Distribution.

S/N	Targeted Departments	Sample Size	Percentage (%)
1	Procurement	9	25
2	Distribution	5	13
3	Transmission	11	31
4	Finance	11	31
Total		36	100

2.6. Reliability of Data

Refers to the process, procedure of the researcher to collect, analyze and interpret information's through predetermined time and interval from identified source by using conceptual framework, guidance and relevant information whereby other researcher may rely on to verify its accuracy, consistent and complete.

2.7. Ethical Consideration

Research permit was sought from the Open University of Tanzania Authorities. Data collected was kept confidential for study purpose only. Assurance of no harm was provided to respondents. Thorough explanation of the objective of the study was provided to respondents so as to get the informed consent for the study.

2.8. Data Analysis

SPSS was used to analyze data. Frequency distribution tables were used to examine the pattern of responses to each of the variables under study. For easy analysis frequencies were converted to percentages. Graphs and tables were used to describe distributions. Some categorical variables were run in cross tabulations for Chi Square test. Chi square test was used to obtain the 95% confidence interval to test significance of some differences in categorical variables. Thematic analysis was used to analyze qualitative information obtained.

3. Results

This chapter presents findings that were collected from Tanzania Electric Supply Company (TANESCO) Ltd zone of Geita. The findings are in both tabular and paragraph forms.

Table 2. Response rate per departments.

Categories of Respondents	Actual Sample	% of sample
Transmission	11	31%
Procurement Management Unit	9	25%
Distribution	5	13%
Finance department	11	31%
TOTAL	36	100%

This table shows distribution of human resources by sections. About two third of them fall in two departments namely Transmission and Finance.

Table 3. Responses by Gender.

Gender	Number of respondents	Percent (%)
Male	24	67%
Female	12	33%
Total	36	100%

This table shows that 67% (24) of the respondents were males. This implies that majority of the staff in the selected departments are predominantly males.

Table 4. Responses by Age Category.

Age (Years)	Number of Respondents	Percent (%)
18 - 34	4	11%
35 - 44	18	50%
45 - 54	10	28%
55+	4	11%
Total	36	100%

This table shows fifty percent of the respondents fell in the age category between 35 - 44 years.

Table 5. Responses by level of Education.

Education (n = 36)	Number of respondents	Percent (%)
Certificate	20	56%
Diploma	7	19%
Bachelor degree	6	17%
Masters Degree and Above	3	8%
Total	36	100%

This table shows at least fifty percent of the respondents fell in the category of education level of certificate. It also shows the trend of decreasing proportion by increasing level of education.

Table 6. Use of budget forecasts.

Departments	Use of budget forecasts		Total	*p- value
	Yes	No		
Transmission	0 (0%)	11 (100%)	11 (100%)	< 0.05
Procurement Management Unit	9 (100%)	0 (0%)	9 (100%)	< 0.05
Distribution	0 (0%)	5 (100%)	5 (100%)	< 0.05
Finance department	3 (37.5%)	8 (62.5%)	11 (100%)	< 0.05

This table shows the comparison among the staff in different departments over the use of budget forecasts on preparation of Annual Procurement plan. All staff in the Procurement management units agreed to be using the budget forecasts. This is significantly different from all other departments (P value < 0.05).

I. Management Support

Thematic analysis has shown that interviewed respondents from Procurement and account departments said that Top management supports them by providing allowances and venue for preparation of Annual Procurement Plan. One respondent said "Sometimes the top management provides extra duty allowance and venue for the members to sit and prepare annual procurement plant". However the interviewed respondents from Transmission and Distribution departments denied of the support provided by the Top Management. One of respondents said "I have never experienced any support from the Top Management except that the management

provides deadline and pushes the collection of the documents to the Procurement Management Unit for compilation"

This table shows the comparison between Gender by respondents who were asked if Information Communication Technology is applied during the preparation of Annual Procurement Plan at TENESCO zone of Geita.

Table 7. Application of ICT during preparation of Annual Procurement Plan.

		use of ICT		Total	*p- value
		Yes	No		
Gender	Male	10 (41.7%)	14 (58.3%)	24 (100%)	< 0.05
	Female	1 (8.3%)	11 (91.7%)	12 (100%)	< 0.05

The table above shows the use of ICT on the preparation of Annual Procurement Plan by Gender. More males (41.7%) admitted to be using Information Communication Technology as compared to females (8.3%). This was statistically significant by P Value < 0.05.

Table 8. Comparison of level of education by Skills of Annual Procurement Plan.

		Awareness of APP		Total	*p- value
		Yes	No		
Level of Education	Below Degree	8 (29.6)	19 (70.4)	27 (100%)	< 0.05
	Degree and above	1 (11.1%)	8 (88.9%)	9 (100%)	< 0.05

The table above shows that staff with level of education below degree level are more skilled by 29.6% than those with degree and above by 11.1%. This is statistically significant by As per Chi square test.

Table 9. Comparison of Involvement of User Departments on Preparation of Annual Procurement Plan.

Departments	Use Department involvement		Total	*p- value
	Yes	No		
Transmission	1 (9.1%)	10 (90.9%)	11 (100%)	< 0.05
Procurement Management Unit	9 (100%)	0 (0%)	9 (100%)	< 0.05
Distribution	0 (0%)	5 (100%)	5 (100%)	< 0.05
Finance department	3 (37.5%)	8 (62.5%)	11 (100%)	< 0.05

This table shows that there is less involvement of user departments in the preparation of Annual Procurement Plan. What does this imply?

Table 10. Comparison of Awareness of Annual Procurement Plan by Age Category.

	Years	Awareness of Annual Procurement plan		Total	*p- value
		Yes	No		
Age Category	18 - 34	1 (25%)	3 (75%)	4 (100%)	>0.05
	35 - 44	2 (12.5%)	16 (87.5%)	18 (100%)	<0.05
	45 - 54	4 (40%)	6 (60%)	10 (100%)	<0.05
	55+	1 (25%)	3 (75%)	4 (100%)	>0.05

This table shows that majority of staff at age category between 45 - 54 years are more aware of annual procurement plan by 40% than other age categories. This implies that long working experience has exposed the age category to annual procurement plan.

4. Discussion of Results

4.1. Respondents Profiles

The study has shown that about two third of the study population fell in two departments namely Transmission and Finance. A small proportion of the respondents by 13% were from the department of distribution. Sixty seven percent of the respondents were males. Demographically the study has shown that a half of the staff interviewed fell in the age category of 35 - 44 years of age and the small proportion (11%) fell in the age categories between 11 - 34 years and 55+ years respectively.

Majority (56 %) of the respondents had level of education of Certificate, followed by 19% of all respondents who had Diploma education. The Company had a small Proportion (8%) of Staff with Masters Degree and above. Comparing among the staff in different departments over the use of budget forecasts on preparation of Annual Procurement plan.

4.2. Budget Forecasts in Preparing Procurement Plans

This study has shown that all staff in the procurement management units agreed to be using the budget forecasts. This is significantly different from all other departments (P value < 0.05). None of staff from Transmission and Distribution department admitted to have experienced the use of budget forecasts in the preparation of annual Procurement Plan. A good proportion (62.5%) from finance department admitted not to have experienced the use of Budget forecasts in the preparation of annual Procurement Plan. This study explains the concept and importance of Budget forecasts and is in line with the studies done by other researchers however this study has quantified the responses Other studies have

shown that every procuring entity shall produce annual procurement plan indicating the objectives to be achieved in accordance with procurement regulations. During the procurement planning process and the preparation of the bidding documents, the procuring entity shall ensure that there is sufficient budget allocation and shall respect regulations governing budget execution. The procuring entity, with the support of the procurement department, the procurement planning committee, and the finance team shall prepare the annual procurement plan with the corresponding Budget for each financial year. The Plan shall show the short description of the estimated procurement, value, time schedule, method of procurement and packages/lots. (Federal Republic of Nigeria, 2011).

Annual Procurement Plan comprises of activities to be done during financial year, the estimated budget of a particular procurement, the proposed method of procurement to be used as per threshold, the preparation and advertisement of the GPN, preparation of the required documents by Procurement Management Unit and approved by the respective Tender Board (TB), invitations of bids and submission of the bids, evaluation of the submitted bids and approval for award by the Tender Board, and lastly the preparation of the contract and signing the contract. This is per The Public Procurement Act No. 21 of 2004 section 45 and Public Procurement Regulation GN No. 97 of 2005 section 46.

According to the International Trade Centre (2007), Procurement planning should align with the budget outlines and conform with the estimates with respect to sections/ Departments. It is unfortunately that the Budget estimates are not taken into consideration and a good proportion of staff may skip this [2].

Securing higher budget allocation from both national and international sources. As a result:

Joseph W etal (2008) explained the challenge of the use of Budget forecasts in the preparation of Procurement Planning in Bungoma County Government in Kenya. The study showed that 12.6% of the questionnaire respondents in

selected institutions applied traditional method of preparation of Procurement Planning where by the budget forecasts were not considered.

4.3. Skills that TANESCO Staff and Managers Possess in Preparing Procurement Plans

This study has shown Forty percent of the age category between 45 - 54 years of age seemed to have skills about Annual Procurement Plan as compared to other age categories. This was statistically significant by P value less than 0.05 as per Chi square test. The age Category between 35 - 44 years of age was the least proportion to be aware of Annual Procurement plan as compared to other age categories (P value <0.05). This is similar in concept with the previous studies. A key task at the beginning of the project is to assemble and facilitate a team of stakeholder representatives with Appropriate skills and devote enough time and be prepared to think openly and creatively about solutions. During the initial planning stages of the procurement, time is taken to establish a cross-disciplinary project team (the 'team'). The size and composition will depend on the nature, scope, value, level of risk and complexity of each procurement. The team must possess an appropriate mix of skills and experience to provide representation across key areas such as technical and functional specializations as well as policy expertise and knowledge of the agency's business or operational requirements [17].

A study by Joseph et al. (2008) further detailed the importance of staff skills in the preparation of Annual Procurement Plan. A third of the 213 respondents did not have appropriate skills to initiate preparation of Procurement plan in Wangoma County. More skills seemed to be concentrated at the top Management. Majority of staff who were recruited in the operation services did not know what the Procurement Plan was [4]. At least two thirds of the staff in an institution are skilled in Preparation of Annual Procurement Plan, the institution is more likely to effectively implement Annual Procurement Plan. This also has shown similarity with this study [13].

Mamiro (2009) argued that Poor planning and management of the procurement process which include needs that are not well identified and estimated, unrealistic budgets and inadequacy of the skills of staff responsible for procurement is featuring as one of the major setbacks in public sector procurement. Procuring entities must view procurement as a strategic activity that must be fully integrated into their short and long term plans and provides support to delivery of their strategic objectives and realization of value. Public procurement audits in Tanzania have indicated the absence of annual procurement plans (APPs) in most procuring entities and this has been see as one of the major factors fueling procurement costs and thus rendering achievement of value for money a distant dream (source). Section 45 of the Public Procurement Act, 2004 compels procuring entities to have procurement plans so as to avoid emergency procurement; to aggregate procurement

requirements to reduce procurement costs and to integrate their procurement budgets with their expenditure programmes. A number of procurement costs can be reduced and even avoided upon selection of the appropriate procurement method and proper scheduling of the bid processing stages, an activity performed during procurement planning which can significantly keep down transaction costs and enhance productivity. Skills are needed Besides identification and prioritization of needs, procurement planning charts out goals, performance tracking/monitoring mechanism and assists procurement organizations to effectively manage risks.

The concept of procurement plan at Meru District Council showed the findings that The respondents from Council Tender Board Members Respondents highlighted that, Council annual procurement plan is prepared after the approved budget and procurement plan prepared by using the standard templates and guidelines provided by PPRA. Respondents from Tender Board explained that implementation of annual procurement plan in Meru District Council are not well followed due to the following reasons; Insufficient budget (33.33%), inefficiency of management (16.67), compliance with PPA (16.67), Lack of awareness and skills to decision makers concerning the use of appropriate procedures and policies in implementation of annual procurement plan (33.33).

The Procurement Planning Committee shall have the responsibility for planning the procuring entity's procurement as follows: Prepare the list of all known goods, works and services needed to achieve the set goals for the Procuring Entity; Evaluate the list and divide into contract packaging; Carry out appropriate market and statistical survey; Prepare an analysis of the cost implications of the proposed procurement; Aggregate the procurement requirements both within the procuring entity and between procuring entities, to obtain economy of scale and reduce procurement cost; Prescribe appropriate method for effecting procurement subject to the necessary approval of the Procurement Planning Committee; Integrate procurement expenditure into the entity's yearly budget; Ensure that no reduction of values or splitting of procurements is carried out such as to evade the use of the appropriate procurement method; and Ensure that adequate appropriation is provided specifically for the procurement in the budget; In addition to the above, the Procurement Planning Committee shall have responsibilities for: Prescribing any method for effecting the procurement subject to necessary approval, developing the tender, advertising or soliciting for bids in accordance to established procedures and guidelines and receiving and preparing for evaluation any bids received in response to solicitations (Federal Republic of Nigeria, 2011).

Regardless of how well the other steps in the procurement process are conducted, if bids are not evaluated correctly and fairly, the process will fail. Unfortunately, bid evaluation is the step that is mostly manipulated if one wants to favor a particular bidder. Therefore, it is required that Procurement Planning Committees and Technical Evaluation Sub

Committees are familiar with and understand how it should be done and to know how to review and what to look for. Departures from the bidding documents are a common feature of the bids submitted by the bidders. A bid that complies fully with the requirements of the bidding document may be an extremely rare instant. What is important is how critically the departure will affect the outcome of the procurement. Hence during the bid evaluation, substantially responsive concept is used rather than following fully responsive bids.

4.4. Level of Management Support in Preparing and Implementing Procurement Plans

The interviewed respondents from Procurement and account departments said that Top management supports them by providing allowances and venue for preparation of Annual Procurement Plan. One respondent said "Sometimes the top management provides extra duty allowance and venue for the members to sit and prepare annual procurement plan". However the interviewed respondents from Transmission and Distribution departments denied of the support provided by the Top Management. One of respondents said "I have never experienced any support from the Top Management except that the management provides deadline and pushes the collection of the documents to the Procurement Management Unit for compilation" [1]. This study goes in line with Lambert and Cooper, (2000) that the importance of top management support for successful procurement planning implementation has for a long time been recognized in the Supply Chain Management literature. The need for top management support is also well established among other practitioners. Also Larson, et al (2007) said that among senior members of the council of supply chain management professionals, top management support is identified as the most important facilitator for implementation of procurement planning.

Despite top management support importance in implementation of procurement planning activities, the commitment for procurement planning issues from top management is however in adequate. Top management not often has an effective role when it comes to procurement planning and supply chain management issues. In Eisenstein and Thompson's (2006) survey on Chief Executive Officers perspectives on Supply Chain Management, on 23% of the responding Chief Executive Officers were responsible for driving development and execution of a supply chain.

The gap of management support to the preparation of Annual Procurement Plan at TANESCO has led to the inefficiencies in distribution of the said services to the community [18]. The importance of top management support for successful procurement planning implementation has for a long time been recognized in the Supply Chain Management literature (Lambert and Cooper, 2000). The need for top management support is also well established among other practitioners. In a recently conducted survey (Larson et al., 2007) among senior members of the council of supply chain management professionals, top management support is

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WB (2009) identified additional issues such lack of management, performance, reliable information, coordination between financial system and public procurement system which introduce substantial risk that contract funding may not be available. These uncertainties increase the cost of government acquisition of good, works, or services and businesses involved need to consider the high risk of an unpredicted flow of funds. However, the focus of considerable public procurement literature is on chronic delays in payment that increase the risk of bribery."

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4.5. Extent of User Involvement in Preparing Procurement Plan at TANESCO

The study has shown that there is less involvement of use departments in the preparation of Annual Procurement Plan. None of staff from the Distribution Department admitted to have been involved in the Preparation of Annual Procurement Plan. Ninety Percent of the respondents from Transmission Department were not involved in the preparation of annual procurement plan. This was found to be statistically significant differing from other departments by P value less than 0.05.

In line with my study, Lynch, (2010) explained that It is an opportunity for all stakeholders involved in the processes to meet in order to discuss particular procurement requirements. These stakeholders could be the requesting entity, end users, procurement department, technical experts, and even vendors to give relevant inputs on specific requirements. It permits the creation of a comprehensive procurement strategy for procuring each requirement that will be included in the procurement plan. All users should be involved in the process directly or indirectly but effectively.

Comparing the two studies, My study has shown inadequate involvement of all key stakeholders contrary to the emphasis provided by Lynch, (2010).

A study Explained the importance of incorporating user departments in the preparation of annual procurement plan. He further detailed the complexity of departments and nature of sections in an institution. Such departments and sections have unique needs and operations that require unique decision [10]. Also in his collections [12] added that Finance and Procurement Management units are mostly engaged in the process of preparation of Annual Procurement plan as compared to other departments or sections prescribed by an institution. According to STUDY 'towards implementing procurement planning in Parastatal organizations', argued that the preparations of procurement plan is very important to many organizations and it needs close cooperation between PMU, User departments and management in general as it acts as a road map to procurement of the organization which later assures the availability of goods and services for continuous operations hence achieve the target goals [9].

The Tanzania Government has long realized the importance of Public Procurement to the economic development of Tanzania and hence to the fulfillment of key objectives within the national Poverty Reduction Strategy.

A number of weaknesses observed in the implementation of the current Regulations. Including: lack of procurement planning in government financed procurements; weaknesses in the advertisement of tenders; noncompliance of contract award procedures and criteria; and weak complaints and administrative review process. One of the most critical issues in the current practice is the lack of procurement planning in government-financed projects. Procurement planning is essential for public procurement to achieve one of its major goals of providing value for money.

According to the study, 'factors affecting preparation and controlling of procurement plan in public sector' found out that Council had procurement plan but there were few factors which were encountered in preparation and execution. There were lack of cooperation between procurement department and user department during preparation of procurement plan. Although the procurement plan was in place, still the organization faced a problem of emergency cases caused by lack of plan from user departments [15].

Purchase Planning is equally essential in institutions and government as it is in industrial organizations. It is more critical, because the public welfare can be directly and undesirably affected by even a short term interruption of supply. Essential goods and services for the public are continuously needed and a government's ability to supply them can intensely be affected by a supply disrupt. Even those rarely demanded the government must avail them. In such cases the public has no tolerance for lack of preparedness [17].

Manyara, (2006) in his study 'Assessment of Annual Procurement Planning' concluded that, procurement plan in public procurement is still having problems in implementation due to the facts that many procurements in public sector are conducted without following the procurement plan as the result there are improper procurement which ends in poor financial management. A

conducted study on the effects of the elements of public procurement practices on project implementation: a case of Kericho District. The researcher found out that effective stakeholders involvement and through site and mobilization meetings promotes effective projects implementation and sustainability [6].

Application of Information Communication Technology in preparation of procurement plan at TANESCO Zone of Geita Remove fullstops from all headings and subheadings.

Accountability in public procurement system is generally associated with record-keeping activities where by Information Communication Technology has emerged to be adopted in the due discipline. The literature has divided accountability in four types; government accountability, ethical accountability, administrative accountability, and individual accountably. Information Communication Technology cuts across all areas. It is a center pillar of public procurement UNDP (2008), the one of most important objectives of the effective public procurement system (Arrowsmith 2001).

It is an essential principal that clarifies responsibilities and obligations of actions and decisions taken by all actors involved in public procurement activities that predominantly are ignored especially in developing countries Lynch (2010). Accountability "...exists when rights holders and duty bearers both deliver on their obligation..." (UNDP 2008: 12). The engagement of governments and citizens is essential to achieve any measure of accountability since governments are influential through policy and regulation. These studies detailed the Application of Information Communication Technology in the perspective of general importance. My study has gone further to comparing the responses by gender that Comparison between Gender and level of education by respondents who were asked if ICT is applied during the preparation of Annual Procurement Plan at TENESCO zone of Geita has shown that More males (41.7%) are aware of the Use of ICT as compared to females (8.3%). This was statistically significant by P Value < 0.05.

However staff with level of education below degree level are more by 29.6% aware than those with degree and above by 11.1%. This is statistically significant by As per Chi square test.

A study by Tanzi (2014) found that in Canada, innovation in technology has played a major role in enhancing many organizations to adopt effective procurement practices. The study explained the bases of e-procurement plan as the back bone to successful and effective procurement for output.. Sobczak (2013) found that in Japan and China, the use of renewable energy such as solar and wind energy has made it possible for many firms to embrace effective procurement practices. A study by George (2013) found that in Kenya's many public institutions fail to succeed in embracing effective procurement practices due to lack of effective waste recycling technology and effective technology for utilizing renewable energy sources such as wind and solar energy. Integration of procurement functions with ICT has

enabled many public training institutions to improve the level of effectiveness in the execution of procurement practices [5]. Implementation of ICT based procurement methods in many public institutions in Africa is hindered by lack of e-procurement methods, lack of automated procurement systems, lack of supportive ICT [19].

4.6. Departments with Managers and Staff That Possess Such Skills in Preparation of Annual Procurement Plan

All respondents said they know Heads of Procurement and Finance sections have skills for preparation of annual procurement plan. They also added that the staff from such sections are well motivated to such. One respondent said "I know the people from headquarters came for capacity building on procurement issues, Annual procurement plan being among, all staff from finance and Procurement sections were gathered in conference room to be trained" [14].

4.7. Staff Involvement in Preparation of Annual Procurement Plan

The respondents interviewed differed in experiences. Qualitative responses were summarized and quoted as follows. "Mostly the Procurement and finance people are involved in the process". Another respondent from Finance department argued that "All staff in the Organization are involved".

5. Conclusion and Recommendations

5.1. Conclusion

5.1.1. Respondent Profiles

The study has shown that about two third of the study population fell in two departments namely Transmission and Finance. A half of the staff interviewed fell in the age category of 35 - 44 years of age. Majority of the respondents had level of education of Certificate and at least two thirds of the interviewed were males.

5.1.2. Budget Forecasts in Preparing Procurement Plans

This study has shown that all staff in the procurement management units agreed to be using the budget forecasts. None of staff from Transmission and Distribution department admitted to have experienced the use of budget forecasts in the preparation of annual Procurement Plan. A good proportion (62.5%) from finance department admitted not to have experienced the use of Budget forecasts in the preparation of annual Procurement Plan.

5.1.3. Skills That TANESCO Staff and Managers Possess in Preparing Procurement Plans

This study has shown Forty percent of the age category between 45 - 54 years of age seemed to have skills about Annual Procurement Plan as compared to other age categories. The age Category between 35 - 44 years of age was the least proportion to be skilled of Annual Procurement

plan as compared to other age categories.

Level of management support in preparing and implementing procurement plans.

The study has shown that there is a support from Top Management Procurement and Finance Departments as compared to the other departments in terms of allowances.

5.1.4. Extent of User Involvement in Preparing Procurement Plan at TANESCO

The study has shown that there is less involvement of user departments in the preparation of Annual Procurement Plan. None of staff from the Distribution Department admitted to have been involved in the Preparation of Annual Procurement Plan. Ninety Percent of the respondents from Transmission Department were not involved in the preparation of annual procurement plan.

Application of Information Communication Technology in preparation of procurement plan at TANESCO Zone of Geita.

The study has shown that More males than females use Information Communication Technology and staff with level of education below degree use Information Communication Technology in the preparation of Annual Procurement Plan more than those with degree and above.

5.2. Recommendation

5.2.1. Budget Forecasts in Preparing Procurement Plans

Budget forecasts should be transparent to all staff in respective departments this is because of inconsistency of responses from Procurement departments and other user departments.

5.2.2. Skills that TANESCO Staff and Managers Possess in Preparing Procurement Plans

Training about preparation of Annual Procurement Plan is needed to all staff in all age categories this is because forty percent of staff ageing between 45 - 54 years have skills on preparation of Annual Procurement plan.

Level of management support in preparing and implementing procurement plans.

Management should be notified of this gap that other departments seemed not to have experienced support from Top Management this is because Procurement Department was the only supported to such.

Extent of user involvement in preparing procurement plan at TANESCO.

Annual Procurement Planning should involve all departments because the study has found that less staff are involved in the preparation of Annual Procurement Plan.

Application of Information Communication Technology in preparation of procurement plan at TANESCO Zone of Geita.

Application of Information Communication Technology should be emphasized for the welfare of the organization of TANESCO regardless of gender and level of education.

5.3. Study Implication

This study provides room for Parastatal organizations to set strategies to engage all staff in different departments in the

preparation and implementation of annual procurement plan.

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